



**Senate Education Committee
Senator Steve Abrams, Chair
SB 171 – Uniform Reporting**

February 19, 2013

Submitted by: Diane Gjerstad

Mr. Chairman and members of the Committee:

Wichita Public Schools has long been on the forefront on budget communications. WPS developed the prototype Budget at a Glance now found on the KSDE website for every school district in Kansas. Wichita Public Schools placed the district's checkbook on the web first. We annually review and modify the District's Budget at a Glance to address the issues of the day – examples include a graph outlining the percentage of operating funds spent in our schools and how ending balances are needed to pay upcoming obligations.

We would like to see modifications to the budget forms and the budget summaries currently posted on the KSDE website. We would suggest the state budget forms be "remodeled" to address some common areas of confusion. Some of our suggestions include:

- Add prior year "budget" for more accurate comparisons to proposed budget.
- Break out and list separately: utilities; student transportation; and food service.
- Reorder the list by listing school based personnel consecutively (instruction, instructional support and student support), followed by school based expenditures.
- Add new subtotal "total operating costs per students" would allow spending comparisons without capital or debt.
- Eliminate the percentage increase for the category from prior year and replace with "percent increase of the total".
- Add column for comments to give the reader a quick explanation, such as "eliminated the program" or "utility rate increase".
- Add total spending per pupil.
- At the bottom of the page add a key for function with examples for reader clarity.
- Change the "special reserve fund" to 'self-funded insurance reserve'.

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- Allow districts to book late state aid payments which cross the fiscal year as a receivable.
- Annual training for staff that completes the budget forms; augmenting the KSDE annual budget workshops with training workshops at Kansas Association of School Business Officers annual meeting.

The list of modifications above is specific to concerns and confusion we at Wichita Public Schools have dealt with; other districts may have additional ideas to add clarity to the budget forms and documents.

Mr. Chairman, we would suggest the committee request the Kansas Association of School Business Officers and school CPAs convene a taskforce to review the current budget documents on-line, the budget at a glance, the budget profile, the forms and required legal publications and report to LEPC during the interim. While our suggestions have been shared with a number of school district financial officers, wider input help will craft budget documents which provide policy makers and taxpayers a clearer picture of their local district's financial profile.

Summary of Total Expenditures By Function
(All Funds)

USD# 259

	2008-2009		2009-2010		2009-2010		2010-2011		Comments
	Actual	% of Tot	Actual	% of Tot	Budget	% of Tot	Budget	% of Tot	
Instruction 1000	291,403,339	51%	290,456,167	50%	305,178,508	49%	303,966,874	48%	10-11 Eliminated driver ed.
1100 & 2200 Student & Instr. Support	79,141,027	14%	77,233,910	13%	82,389,998	13%	78,182,726	12%	Program cuts.
2400 School Admin. (Building)	33,670,038	6%	33,825,120	6%	33,831,400	6%	33,659,669	5%	Closed alt. high school.
411 & 620 Utilities	9,912,267	2%	10,427,847	2%	13,199,962	2%	12,902,563	2%	Closure of school.
2700 Student Transportation	20,647,427	4%	24,474,922	4%	22,681,918	4%	24,199,159	4%	Transportation contract incr.
3100 Food Service (student)	18,332,725	3%	19,476,881	3%	21,750,071	4%	22,333,470	4%	Increase cost of food.
2600 Operations & Maintenance	37,716,033	7%	36,300,220	6%	33,436,956	5%	32,724,318	5%	cuts to security and custodial
2300 General Administration	12,080,452	2%	13,256,263	2%	14,950,511	2%	12,779,407	2%	Significant cut in central office administration
2500 Other Costs	26,090,164	5%	24,112,402	4%	26,083,954	4%	25,554,810	4%	Central office cuts.
Total Operating Expenditures	528,993,472		529,563,732		553,503,278		546,302,996		Enrollment increased by 950 students in 09-10
4000 Capital Improvements	22,664,494	4%	23,474,083	4%	32,753,905	5%	41,151,407	7%	Increased bond related costs.
5100 Debt Services	22,280,163	4%	32,449,037	6%	32,284,989	5%	44,531,088	7%	Sold \$320 million in bonds since 5/09
Total Expenditures	573,938,129	100%	585,486,852	100%	620,542,172	100%	631,985,491	100%	Bond & capital costs significantly increased total spent
Total Amount per Pupil	\$ 12,332		\$ 12,329		\$ 13,067		\$ 13,069		
Total Operating Amount per Pupil	\$ 11,367		\$ 11,151		\$ 11,698		\$ 11,297		

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(Iv Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERKS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, and Adult Supplemental Education.
Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

1000--Instruction, i.e. classroom teachers and paras	2700--School buses, bus drivers, fuel, etc
2100 & 2200--Nurses, counselors, psy., librarians, etc.	3100--School breakfast and lunch programs.
2300 District-wide Leadership and communication	2500--Business office, human resources, MIS, accounting, etc
2400--Principals, athletic directors, school secretaries, etc.	4000--Site & Capital Improvements
2600--custodial, security, bldg. maint.	5100 Debt Service payments
411 & 620--Heating, electricity, water, sewer, etc.	

